



Form 726  
SF  
R/6-06

Indiana Department of Revenue

**DWS 726**  
**Direct Wine Sellers Excise Tax Report**  
(For Sellers Located Outside of Indiana)

For Departmental Use Only

A. \_\_\_\_\_  
B. \_\_\_\_\_  
C. \_\_\_\_\_

Reporting Month \_\_\_\_\_ Year \_\_\_\_\_

(This return is due by the 20th day after the end of the reporting month, even if there is zero activity.)

Name		Federal Identification Number	
Mailing Address		Tax Identification Number	
City		State	Zip Code
Federal Permit Number	Direct Wine Permit Number		

**GALLONS** (Enter whole numbers, no decimals.)

1. Direct Wine Gallons Sold: (from Schedule DWS 726 - Type A)
2. Exempt Gallons Sold for Sacramental Purposes: (from Schedule DWS 726 - Type B)
3. Gallons Returned to Winery (from Schedule DWS 726 - Type C)
4. Gallons Subject to Tax: Line 1 minus Lines 2 and 3.

1.	_____
2.	_____
3.	_____
4.	_____
5.	_____
6.	_____
7.	_____
8.	_____
9.	_____
10.	_____
11.	_____

**TAX**

5. Multiply Subject Gallons by Tax Rate: Line 4 x \$0.47
6. Timely Payment Discount 1.5%: Line 5 times .015
7. Tax Due: Line 5 minus Line 6
8. Adjustments Authorized by the Department of Revenue
9. Penalty: If return or payment is received after the due date, add a penalty of 10% of the tax due or \$5.00, whichever is greater.
10. Interest: Add interest if return is filed late. (call 317-615-2561 for calculation instructions)
11. Total Amount Due: Line 7 + or - Line 8 + Line 9 + Line 10

Make check payable to: **Indiana Department of Revenue**

**I declare, under penalty of perjury, that this is a true, correct and complete form.**

\_\_\_\_\_  
Name of Agent or Officer

\_\_\_\_\_  
Signature of Agent or Officer

\_\_\_\_\_  
Date

( ) \_\_\_\_\_  
Telephone Number

☐

(check if)  
**Final Return**

**Close Date** \_\_\_\_\_

Mail to: Indiana Department of Revenue  
P.O. Box 6114  
Indianapolis, Indiana 46206-6114

**Form DWS 726 Instructions**  
**Direct Wine Sellers Excise Tax Report**  
(For Sellers Located Outside of Indiana)

**Round all gallons to the nearest whole number for Lines 1 through 4.**

**Line 1. Direct Wine Gallons Sold:** Enter all wine gallons (taxable and exempt) sold directly to consumers in Indiana. This figure is carried forward from the grand total on Schedule DWS 726 - Type A.

**Line 2. Exempt Gallons Sold for Sacramental Purposes:** Enter the number of wine gallons sold exempt of tax for sacramental purposes. This figure is carried forward from the grand total on Schedule DWS 726 - Type B. These gallons must also be included on Line 1 before they can be reported on this line.

**Line 3. Gallons Returned to Winery:** Enter the number of wine gallons returned to the winery. This figure is carried forward from the grand total on Schedule DWS 726 - Type C. These gallons must also be included on Line 1 in this month or a prior month before they can be reported on this line.

**Line 4. Gallons Subject to Tax:** Subtract Lines 2 and 3 from Line 1 to arrive at the taxable gallons sold into Indiana.

**Line 5. Multiply Subject Gallons by Tax Rate:** Multiply Line 4 times the tax rate of \$0.47 per gallon. Enter the gross tax amount on this line.

**Line 6. Timely Payment Discount 1.5 Percent:** Multiply Line 5 times the discount rate of 1.5 percent (.015) **if the tax return is filed and payment is remitted on time.** Enter the discount amount on this line. If the return is filed late or does not include the full payment, enter a zero on this line.

**Line 7. Tax Due:** Subtract Line 6 from Line 5 and enter the net tax due on this line.

**Line 8. Adjustments Authorized by the Department of Revenue:** Enter the dollar amount of any adjustment to tax. Reasons for adjustments may include an overpayment in a previous month or some other miscellaneous reason. **Approval from the Department of Revenue must be granted before this adjustment is listed.** Documentation must be attached to the tax return when claiming this adjustment. If the adjustment is a reduction in tax, enter the amount as a negative with brackets.

**Line 9. Penalty:** If the tax return is filed late enter 10 percent penalty amount on this line. Multiply Line 7 times 10 percent (.10) to calculate the penalty. If the calculation equals less than \$5.00, then enter the minimum amount of \$5.00. Any tax return with a postmark date after the 20th day of the next month qualifies as a late filing. Even if there is no tax due a penalty of \$5.00 is due for a late filing.

**Line 10. Interest:** If the tax return is filed late, interest must be calculated and paid on the past due tax amount. Contact the Department of Revenue (317-615-2561) for instructions on how to calculate the interest.

**Line 11. Total Amount Due:** Sum the totals on Lines 7, 8, 9, and 10 and enter the amount on this line. If Line 8 is a negative adjustment, be sure to subtract it. This line is the total amount owed. Make a check payable to the Indiana Department of Revenue and enclose it with a the tax return.

**Note:** If the due date falls on a weekend or holiday, the return will be due the next business day.